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*Counsel for Mercer (US) Inc.*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND  
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF  
FIFTH INTERIM AND FINAL APPLICATION OF MERCER (US) INC.  
AS COMPENSATION CONSULTANT TO THE DEBTORS FOR THE INTERIM  
PERIOD FROM SEPTEMBER 1, 2013 THROUGH DECEMBER 17, 2013 AND  
FOR THE FINAL PERIOD OF MAY 14, 2012 THROUGH DECEMBER 17, 2013**

I, Devon J. Eggert, counsel to Mercer (US) Inc. (“*Mercer*”), in compliance with the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases, General Order M-447, entered on January 29, 2013 (the “*Local Guidelines*”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “*UST Guidelines*”) and the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals (the “*Interim Compensation*

*Procedures Order*”) hereby certify as follows:

1. I have reviewed the Fifth Interim and Final Fee Application (the “*Application*”) of Mercer as Compensation Consultant to the Debtors for Allowance of Interim Compensation and Reimbursement of Expenses for the Period from September 1, 2013 through December 17, 2013 (the “*Interim Fee Application Period*”) and for Allowance of Final Compensation and Reimbursement of Expenses for the Period from May 14, 2012 through December 17, 2013 (the “*Final Fee Application Period*”) which seeks approval and payment of certain fees and expenses incurred in connection with services rendered by Mercer to the Debtors in the above-captioned chapter 11 cases.

2. As required by Section B.1 of the Local Guidelines, I certify that:

- (a) I have read the Application;
- (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Local Guidelines;
- (c) the fees and disbursements sought in the Application are charged in accordance with practices customarily employed by Mercer and generally accepted by Mercer’s clients; and
- (d) in providing and seeking a reimbursable expense, Mercer does not make a profit on that expense, whether the expense was incurred by Mercer in-house or through a third-party.

3. Pursuant to Section B.2 of the Local Guidelines, I certify that Mercer has provided the Debtors, the Office of the U.S. Trustee and the chair of any official committee appointed in these cases with a statement of Mercer’s fees and disbursements previously accrued

by providing monthly statements not later than 30 days after the end of each month or otherwise as soon as practicable thereafter, pursuant to the Interim Compensation Procedures Order.

4. As required by Section B.3 of the Local Guidelines, I certify that counsel for the Debtors, the Office of the United States Trustee, counsel for the Official Committee of Unsecured Creditors, and the Liquidating Trust are each being provided a copy of this Application at least fourteen (14) days in advance of the hearing to consider the Application.

5. All airfare for which reimbursement is being sought is for coach class fare.

I certify the foregoing to be true and correct.

Dated: March 3, 2014

/s/ Devon J. Eggert

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